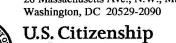
U.S. Department of Homeland Security U.S. Citizenship and Immigration Services Administrative Appeals Office (AAO) 20 Massachusetts Ave., N.W., MS 2090



(b)(6)



MAY 0 8 2013 Date:

Office: TEXAS SERVICE CENTER

FILE:

IN RE:

Petitioner:

Beneficiary:

PETITION:

Immigrant Petition for Alien Worker as a Member of the Professions Holding an Advanced

Degree or an Alien of Exceptional Ability Pursuant to Section 203(b)(2) of the Immigration

and Nationality Act, 8 U.S.C. § 1153(b)(2)

## ON BEHALF OF PETITIONER:

## **INSTRUCTIONS:**

Enclosed please find the decision of the Administrative Appeals Office in your case. All of the documents related to this matter have been returned to the office that originally decided your case. Please be advised that any further inquiry that you might have concerning your case must be made to that office.

Thank you, Stratety, 11 Corneck

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Chief, Administrative Appeals Office

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**DISCUSSION:** The preference visa petition was denied by the Director, Texas Service Center, and is now before the Administrative Appeals Office (AAO) on appeal. The appeal will be sustained.

The petitioner is a book publisher. It seeks to employ the beneficiary permanently in the United States as a production coordinator pursuant to Section 203(b)(2) of the Immigration and Nationality Act (the Act), 8 U.S.C. § 1153(b)(2). As required by statute, the petition is accompanied by an ETA Form 9089, Application for Permanent Employment Certification, approved by the United States Department of Labor (DOL). The director determined that the petitioner failed to demonstrate its ability to pay the proffered wage. The director denied the petition on August 7, 2012.

The AAO conducts appellate review on a *de novo* basis. *See Soltane v. DOJ*, 381 F.3d 143, 145 (3d Cir. 2004). The AAO considers all pertinent evidence in the record, including new evidence properly submitted upon appeal.<sup>1</sup>

Section 203(b)(2) of the Act, 8 U.S.C. § 1153(b)(2), provides immigrant classification to members of the professions holding advanced degrees or their equivalent and whose services are sought by an employer in the United States. An advanced degree is a United States academic or professional degree or a foreign equivalent degree above the baccalaureate level. 8 C.F.R. § 204.5(k)(2). The regulation further states: "A United States baccalaureate degree or a foreign equivalent degree followed by at least five years of progressive experience in the specialty shall be considered the equivalent of a master's degree. If a doctoral degree is customarily required by the specialty, the alien must have a United States doctorate or a foreign equivalent degree." *Id*.

The regulation 8 C.F.R. § 204.5(g)(2) states in pertinent part:

Ability of prospective employer to pay wage. Any petition filed by or for an employment-based immigrant which requires an offer of employment must be accompanied by evidence that the prospective United States employer has the ability to pay the proffered wage. The petitioner must demonstrate this ability at the time the priority date is established and continuing until the beneficiary obtains lawful permanent residence. Evidence of this ability shall be either in the form of copies of annual reports, federal tax returns, or audited financial statements.

The petitioner must demonstrate its continuing ability to pay the proffered wage beginning on the priority date, which is the day the ETA Form 9089 was accepted for processing. See 8 C.F.R. § 204.5 (d). Here, the ETA Form 9089 was accepted on August 31, 2011 and the proffered wage is \$70,500 per year.

In determining the petitioner's ability to pay the proffered wage during a given period, USCIS will first examine whether the petitioner employed and paid the beneficiary during that period. If the

<sup>&</sup>lt;sup>1</sup> The submission of additional evidence on appeal is allowed by the instructions to the Form I-290B, which are incorporated into the regulation at 8 C.F.R. § 103.2(a)(1). The record in the instant case provides no reason to preclude consideration of any of the documents newly submitted on appeal. See Matter of Soriano, 19 I&N Dec. 764 (BIA 1988).

petitioner establishes by documentary evidence that it employed the beneficiary at a salary equal to or greater than the proffered wage, the evidence will be considered *prima facie* proof of the petitioner's ability to pay the proffered wage. In the instant case, the petitioner has not established that it employed and paid the beneficiary the full proffered wage from the priority date. However, the record does contain a copy of the beneficiary's Form W-2 for 2011 in the amount of \$41,016.

If the petitioner does not establish that it paid the beneficiary at least the proffered wage amount, its income tax returns will be considered. For a C corporation, U.S. Citizenship and Immigration Service will consider net income to be the figure shown on Line 28 of the Form 1120, U.S. Corporation Income Tax Return. On appeal counsel has submitted a copy of the petitioner's Form 1120 for 2011. The petitioner's tax returns demonstrate its net income for 2011, as \$566,773.

Therefore, the petitioner had sufficient net income to pay the difference between the proffered wage and the wages actually paid to the beneficiary.

The burden of proof in these proceedings rests solely with the petitioner. Section 291 of the Act, 8 U.S.C. § 1361. The petitioner has met that burden.

**ORDER**: The appeal is sustained, and the petition is approved.